IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 25TH JUNE 2007 / 4TH ASHADHA 1929

OP.No. 15913 of 2002(T)

PETITIONER:

P.S.P.PALANIANDI PILLAI SONS,
MODERIN RICE MILL, PALLATHUR,
SIVAGANGA DISTRICT, TAMIL NADU, REP. BY ITS
PARTNER P.SREENIVASAN.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
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1. SALES TAX INSPECTOR,
SALES TAX CHECKPOST, GOVINDAPURAM, PALAKKAD DIST.

2. K.M.SULAIMAN ROWTHER & SON,
RICE WHOLESALE MERCHANT, KOZHIKKAD,
ALATHUR TALUK, PALAKKAD-678 543.

R1 BY GOVERNMENT PLEADER (TAXES) SRI. MOHAMMED RAFIQ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 25/06/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ORDER ON CMP 26913 OF 2002 IN OP 15913 OF 2002

CLOSED IN TERMS OF THE JUDGMENT.

25.6.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

ORDER ON CMP 27066 OF 2002 & CMP 27963/2002IN CMP 26913 OF 2002 BOTH IN OP 15913/02

DISMISSED

25.6.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF SNOTICE ISSUED BY THE FIRST RESPONDENT UNDER SECTION 29A (14) OF THE KGST ACT DATED 10.6.2002

EXT.P2 TRUE COPY OF SALE BILL NO. NIL DATED 9.6.2002

EXT.P3 TRUE COPY OF THE ORDER PASSED BY THE FIRST RESPONDENT DATED 14.6.2002

EXT.P4 TRUE COPY OF THE IDENTITY CARD ISSUED BY THE ELECTION COMMISSION OF INDIA TO SRI. MOHAMMED YOOSUF

EXT.P5 TRUE COPY OF THE SUMMONS ISSUED BY THE SALES TAX OFFICER, IIIRD CIRCLE, PALAKKAD, TO THE 2ND RESPONDENT DATED 31.5.2002

FIRST RESPONDENT'S EXHIBITS:

ANNEXURE A TRUE COPY OF THE ORDER PASSED BY THE RESPONDENT

ANNEUXRE B TRUE COPY OF THE NSOTICE ISSUED BY THE RESPONDENT.

TRUE COPY

P.S.TO JUDGE

C.N.RAMACHANDRAN NAIR,J.

O.P. No. 15913 of 2002

Dated this the 25th day of June, 2007

JUDGMENT

O.P. was filed challenging seizure of a consignment of rice at the checkpost and initiation of proceedings under Section 29A(14) of the KGST Act. This Court issued a detailed order on 13.6.2002 for completion of adjudication. In view of detailed interim order no further directions are required in the O.P. O.P. is accordingly closed retaining the interim order as part of judgment.

(C.N.RAMACHANDRAN NAIR)
Judge